

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF LISBON, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16205701000000 City of Lisbon 115 N Washington St, P.O. Box 68 Lisbon, IA 52253 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	952,338		952,338	926,671
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	952,338		952,338	926,671
Delinquent property taxes	0		0	
TIF revenues	257,897		257,897	176,674
Other city taxes	318,797	0	318,797	320,708
Licenses and permits	76,723	0	76,723	24,400
Use of money and property	8,672	628	9,300	5,703
Intergovernmental	332,364	0	332,364	353,382
Charges for fees and service	52,068	780,158	832,226	911,400
Special assessments	8,219	0	8,219	10,000
Miscellaneous	44,435	0	44,435	129,050
Other financing sources	742,988	0	742,988	792,131
Total revenues and other sources	2,794,501	780,786	3,575,287	3,650,119
Expenditures and Other Financing Uses				
Public safety	383,796	0	383,796	401,629
Public works	315,838	0	315,838	322,992
Health and social services	0	0	0	0
Culture and recreation	244,226	0	244,226	245,071
Community and economic development	106,141	0	106,141	107,789
General government	326,374	0	326,374	361,828
Debt service	400,509	0	400,509	421,000
Capital projects	241,421	0	241,421	234,722
Total governmental activities expenditures	2,018,305	0	2,018,305	2,095,031
Business type activities	0	617,142	617,142	617,713
Total ALL expenditures	2,018,305	617,142	2,635,447	2,712,744
Other financing uses, including transfers out	578,370	164,618	742,988	792,131
Total ALL expenditures/And other financing uses	2,596,675	781,760	3,378,435	3,504,875
Excess revenues and other sources over (Under) Expenditures/And other financing uses	197,826	-974	196,852	145,244
Beginning fund balance July 1, 2015	1,127,305	148,254	1,275,559	749,260
Ending fund balance June 30, 2016	1,325,131	147,280	1,472,411	894,504

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 2,279,000	Other long-term debt	\$ 0
Revenue debt	\$ 920,000	Short-term debt	\$ 22,198
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 6,602,633

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted 07/28/2016	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk CONNIE MEIER	Telephone →	Area Code 319	Number 455-2459 Extension
Signature of Mayor or other City official (Name and Title)		Date signed 8/8/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016CITY OF LISBON						<input checked="" type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY						<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
1	Section A - TAXES											1		
2	Taxes levied on property	569,626	215,367		167,345			952,338			952,338	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	569,626	215,367		167,345	0		952,338		T01	952,338	4		
5	Delinquent property taxes							0		T01	0	5		
6	Total property tax	569,626	215,367		167,345	0	0	952,338			952,338	6		
7	TIF revenues			257,897				257,897		T01	257,897	7		
	Other city taxes													
8	Utility tax replacement excise taxes	6,046	2,918		1,594			10,558		T15	10,558	8		
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	11,234						11,234		T15	11,234	9		
10	Parimutuel wager tax							0		C30	0	10		
11	Gaming wager tax							0		C30	0	11		
12	Mobile home tax	205	65		46			316		T19	316	12		
13	Hotel/motel tax							0		T19	0	13		
14	Other local option taxes		296,689					296,689		T09	296,689	14		
15	TOTAL OTHER CITY TAXES	17,485	299,672	0	1,640	0	0	318,797	0		318,797	15		
16	Section B - LICENSES AND PERMITS	76,723						76,723		T29	76,723	16		
17	Section C - USE OF MONEY AND PROPERTY											17		
18	Interest							0	628	U20	628	18		
19	Rents and royalties	2,350					440	2,790		U40	2,790	19		
20	Other miscellaneous use of money and property	5,529		353				5,882		U20	5,882	20		
21								0			0	21		
22	TOTAL USE OF MONEY AND PROPERTY	7,879	0	353	0	0	440	8,672	628		9,300	22		
23												23		
24	Section D - INTERGOVERNMENTAL											24		
25												25		
26	Federal grants and reimbursements											26		
27	Federal grants							0		B89	0	27		
28	Community development block grants							0		B50	0	28		
29	Housing and urban development							0		B50	0	29		
30	Public assistance grants							0		B79	0	30		
31	Payment in lieu of taxes							0		B30	0	31		
32								0			0	32		
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33		
34												34		
35												35		
36												36		
37												37		
38												38		
39												39		
40												40		

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LISBON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		265,943					265,943		C46	265,943	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	22,061						22,061		C89	22,061	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	22,061	265,943	0	0	0	0	288,004	0		288,004	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service	22,700						22,700		D89	22,700	64		
65	Township contributions	21,660						21,660		D89	21,660	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	44,360	0	0	0	0	0	44,360	0		44,360	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	66,421	265,943	0	0	0	0	332,364	0		332,364	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	304,185	A91	304,185	73		
74	Sewer							0	336,419	A80	336,419	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	139,554	A81	139,554	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LISBON						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	11,220						11,220		A61	11,220	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	35,517		5,331				40,848			40,848	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	46,737	0	5,331	0	0	0	52,068	780,158		832,226	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS		8,219					8,219		U01	8,219	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	5,793						5,793		U99	5,793	108				
109	Deposits and sales/fuel tax refunds	10,259						10,259		U99	10,259	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	4,449						4,449		U30	4,449	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify					20,790		20,790			20,790	113				
114		3,144						3,144			3,144	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	23,645	0	0	0	20,790	0	44,435	0		44,435	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LISBON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	808,516	789,201	263,581	168,985	20,790	440	2,051,513	780,786		2,832,299	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	144,790	62,390		351,620	79,281		638,081			638,081	127
128	Internal TIF loans and transfers in			46,383	51,360	7,164		104,907			104,907	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	144,790	62,390	46,383	402,980	86,445	0	742,988	0		742,988	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	953,306	851,591	309,964	571,965	107,235	440	2,794,501	780,786		3,575,287	132
133												133
134	Beginning fund balance July 1, 2015	513,622	174,837	20,857	81,950	261,952	74,087	1,127,305	148,254		1,275,559	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,466,928	1,026,428	330,821	653,915	369,187	74,527	3,921,806	929,040		4,850,846	136
137												137
138												138
139												139
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159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF LISBON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	226,217	75,220					301,437		E62	301,437	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	200						200		E89	200	8		
9	Purchase of land and equipment	375						375		G89	375	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	51,696	2,829					54,525		E24	54,525	13		
14	Purchase of land and equipment	19,364						19,364		G24	19,364	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	6,500						6,500		E32	6,500	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	1,395						1,395		E32	1,395	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	305,747	78,049		0	0	0	383,796			383,796	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LISBON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		264,107					264,107		E44	264,107	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	24,743	2,231					26,974		E44	26,974	48
49	Traffic control safety — Current operation		24,757					24,757		E44	24,757	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	24,743	291,095		0	0	0	315,838			315,838	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LISBON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LISBON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	72,350	6,513					78,863		E52	78,863	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	60,153	6,499					66,652		E61	66,652	127
128	Purchase of land and equipment	3,024						3,024		G61	3,024	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	32,174	3,876					36,050		E61	36,050	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	34,128	1,186					35,314		E03	35,314	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	12,998						12,998		E61	12,998	135
136	Other culture and recreation	11,325						11,325		E61	11,325	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	226,152	18,074		0	0	0	244,226			244,226	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	13,404						13,404		E89	13,404	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	26,362		54,510				80,872		E89	80,872	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	7,422	663					8,085		E29	8,085	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	3,780						3,780		E89	3,780	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	50,968	663	54,510	0	0	0	106,141			106,141	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LISBON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,084	516					7,600		E29	7,600	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	70,953	17,639					88,592		E23	88,592	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,632						1,632		E89	1,632	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,311						11,311		E25	11,311	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	53,423						53,423		E31	53,423	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	13,266						13,266		E89	13,266	171
172	Other general government — Current operation	149,764	786					150,550		E89	150,550	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	307,433	18,941	0	0	0	0	326,374			326,374	176
177	Section G — DEBT SERVICE				400,509			400,509			400,509	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	400,509	0	0	400,509			400,509	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						241,421		241,421			241,421	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	241,421	0	241,421			241,421	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	241,421	0	241,421			241,421	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	915,043	406,822	54,510	400,509	241,421	0	2,018,305			2,018,305	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LISBON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							181,126	E91		181,126	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							271,156	E80		271,156	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							164,860	E81		164,860	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF LISBON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								617,142		617,142	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	915,043	406,822	54,510	400,509	241,421	0	2,018,305	617,142		2,635,447	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	35,439	288,542		148,168	1,314		473,463	164,618		638,081	255
256	Internal TIF loans/repayments and transfers out			104,907				104,907			104,907	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	35,439	288,542	104,907	148,168	1,314	0	578,370	164,618		742,988	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	950,482	695,364	159,417	548,677	242,735	0	2,596,675	781,760		3,378,435	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						74,527	74,527			74,527	263
264	Restricted		152,777			126,452		279,229			279,229	264
265	Committed				105,238			105,238			105,238	265
266	Assigned	215,786	78,287	171,404				465,477			465,477	266
267	Unassigned	300,660	100,000					400,660			400,660	267
268	Total Governmental	516,446	331,064	171,404	105,238	126,452	74,527	1,325,131			1,325,131	268
269	Proprietary								147,280		147,280	269
270	Total ending fund balance June 30, 2016	516,446	331,064	171,404	105,238	126,452	74,527	1,325,131	147,280		1,472,411	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,466,928	1,026,428	330,821	653,915	369,187	74,527	3,921,806	929,040		4,850,846	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LISBON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	506,395

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 377,000	29U \$	39U \$ 23,000	49U \$	49U \$	49U \$ 354,000	49U \$	191 \$ 12,520
2. Sewer utility	19U 628,000	29U	39U 62,000	49U	49U	49U 566,000	49U	189 12,253
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. Bond 2005 (208)	19U 325,000	29U	39U 70,000	49U 255,000	49U	49U	49U	189 13,938
11. Bond2.395 Mil (210)	19U 1,830,000	29U	39U 135,000	49U 1,695,000	49U	49U	49U	189 52,460
12. Splash Pad (304)	19U 329,000	29U	39U	49U 329,000	49U	49U	49U	189 6,360
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	3,489,000	0	290,000	2,279,000	0	920,000	0	97,531

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2015	61V \$	36,614
Outstanding as of JUNE 30, 2016	64V \$	22,198

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Assessed Valuations by Levy Authority and County, AY2014/FY2016

Actual valuation -- January 1, 2014

	Amount - Omit cents		
\$	132,052,659	x .05 = \$	6,602,633

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$	\$		1,472,412	1,472,412	

REMARKS

V98